

**Exhibit B**

UNITED STATES BANKRUPTCY COURT  
WESTERN DISTRICT OF NORTH CAROLINA  
CHARLOTTE DIVISION

IN RE: : Case No. 17-31795-LTB

BESTWALL LLC, : Chapter 11

Debtor. : Charlotte, North Carolina

: Thursday, October 22, 2020

: 9:35 a.m.

: :

TRANSCRIPT OF PROCEEDINGS  
BEFORE THE HONORABLE LAURA TURNER BEYER,  
UNITED STATES BANKRUPTCY JUDGE

APPEARANCES (via ZoomGov) :

For the Debtor: Robinson, Bradshaw & Hinson, P.A.  
BY: GARLAND S. CASSADA, ESQ.  
RICHARD C. WOLF, ESQ.  
STUART L. PRATT, ESQ.  
101 N. Tryon Street, Suite 1900  
Charlotte, NC 28246

Jones Day  
BY: GREGORY M. GORDON, ESQ.  
2727 North Harwood St., Suite 500  
Dallas, TX 75201-1515

Audio Operator: COURT PERSONNEL

Transcript prepared by: JANICE RUSSELL TRANSCRIPTS  
1418 Red Fox Circle  
Severance, CO 80550  
(757) 422-9089  
trussell31@tdsmail.com

Proceedings recorded by electronic sound recording; transcript produced by transcription service.

1           And just for purposes of the record, I should have  
2 started out by saying and noting -- and it should be obvious  
3 now -- that this matter is being conducted via Zoom and not in  
4 person. And again, for what it's worth, the Court looks  
5 forward to not having to go through this exercise and getting  
6 you all back here in person so that we can see your faces and  
7 have you announce your appearances live and in person.

8           So I think we all know that the first matter for the  
9 Court to address today is the ruling on the estimation motion,  
10 I suppose at long last, and this matter was previously heard by  
11 the Court on, was first heard by the Court on September 19,  
12 2019 and at that time I continued the hearing until October 23,  
13 2019 to issue my ruling and, as you know, rather than give you  
14 a decision about the estimation motion at that continued  
15 hearing I ordered the case to mediation and, for what it's  
16 worth, I think that was the right decision. A lot was said at  
17 the original hearing on estimation that steered me in that  
18 direction, largely comments about wanting to reach a consensual  
19 resolution and suggesting that the parties had their numbers  
20 and knew what it would take to resolve the case.

21           For those reasons and others, I ordered the case to  
22 mediation. I think none of us can disagree about the fact that  
23 reaching a consensual resolution in a case like this is  
24 preferable, if not necessary, for many reasons, not the least  
25 of which is reducing costs and eliminating time-consuming